App F IX 4

Previous References 1944 Municipal

M File No 110-44
Serial Nos 32, 33, 54
55, 56, 57

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos D ix

Part B for March 45

SUBJECT

Exemption of Red Cross stores from local taxation

The Compiler M.G.
L 9706 dated 29 3 45
Sanctions

29/3/45

From the Residency
R 7 98 – 43/pol of 26 12 42
Requests that the Red Cross is taxes
in any part of Nyasa state be
exempted from the payment
of local taxes of any kind

1) The letter is subject to personal
and the proposal as for grounds.
2) The Residency have
dt 7/1/43 suggested that the Flag
used by the Red Cross organisation
may be exempted from the levy of all
kinds of local taxes in the state
This proposal is based on the following
grounds :-
1) The Red Cross is a voluntary
organisation financed by voluntary
subscriptions
2) The steps are set up for humanitarian
and charitable purposes
3) The central govt have extended
to it certain fiscal concessions
This organisation is
important & services rendered by it
4) The levy of local taxes hamper
its activities and so will mean
indirect voluntary subscriptions of being
utilized to subsidize local authorities

WD 0726—C PB—25 000—15 9 44

3) It is not known whether any exemption has been granted in respect of such goods in the other states in the Mfgs of the neighbouring Madras & Bombay Presidencies. It is worth while to ascertain this information

4) The proposal would be easy of acceptance if the stores are directly imported by the Red Cross organization, as the exemption may if granted would work well, subject to the condition of the production of a certificate from the Head of the organization to the effect that the stores are required for the bonafide purposes of the organization. The concession is not likely to be misused either in that event But it is stated that the stores are now purchased from the firms dealing in such goods It is not known whether there are any firms specially authorized or licensed by the Red Cross organization to deal in such stores and if so, it is necessary to know their names & to get a list of articles or stores in respect of which exemption if granted, may be applied The concession will have to be made subject to the safeguard that, at the time of import, the goods shall bear a label The Head of the Red Cross organization or a seal to the effect that the goods are required for the bonafide use of the

4392 1 3

organisation the adoption of these
precautionary safeguards as necessary
to ensure that the object of the Govt
in granting the exemption is not ~~thwarted~~
frustrated. while it benefits the organisation
and does not cause loss to the Govt
Body concerned.

5) There is provision under the rules, Govt
may in this behalf, enabling the Govt to
grant exemption in such cases
it is however for consideration if information
on the above points may not be obtained
before action - is taken to grant the
concession asked for for orders

Law secy 6/1/43

SECY LAW DEPT
5334
A/1/43
GOVT OF MYSORE

6) A may be done early
Cus
9-1-43

7) DSP attnee
9/1/43

SECY LAW DEPT
155778
GOVT OF MYSORE

8) A draft letter is putup for appl
Law secy 18/1/43
JAR 9/1

9) Cus 11/1/43

10) Issue under the secy's signature
15.1.43

(1) Exemption of Red Cross Stores from taxation

To,

The Residency

Pol 15, 48 dt 19-1-45

(Sw) makes certain observations in the
Secs A matter. & calls for further information
Mar 5/3

From the Residency

No R 7 98 (A) - 43 / Pol

dt 13-3-45

Furnishes certain information in the matter

11/ The Residency requested that all goods belonging to the Indian ~~Red~~ Red Cross Society and the St John Ambulance Association ~~are~~ may be exempted from payment of taxation in the State further information called for, as under paras 3 to 6 supra, shows that all goods intended for the above associations are exempted from taxation of any kind in the

Exemption of Red cross stores from taxation

Continuation Sheet | File No / Current No | of | Page 5960 / 2

whole of British India as well as in the Civil Station, Bangalore. From this it is stated that such articles are clearly marked on the cases or bales in which they are contained, as belonged to the Red cross Organisation and that the persons conveying the stores would be required to produce vouchers of the said Association for inspection by the authorities concerned.

12) In the above circumstances, the proposal of the Residency to exempt the goods belonging to the Red cross Organisation from payment of taxation in the State may perhaps be sanctioned.

13) Submitted with reference to paras 5 & 8 supra.

Sd/ 14/3

14) The Residency have requested that exemption may be granted from payment of local taxation in respect of the stores imported by the Red Cross Organisation and St John Ambulance Ambulance Association into the Mysore State. It is seen from the correspondence that, in the case of British India, such exemption is being granted by Ordinance No 5/1945 promulgated by His Excellency the Viceroy.

WD 0726—GPB—25 000—1. 9 44

C 1 69] 6/ 596 c/

Cont nuation Sheet (1) File No / Current No of Page

15) It is stated that in the C & M Station, Bangalore the Red Cross Stores have been exempted from the levy of Octroi.

16) The point for consideration is whether it is necessary to issue an ordinance here as in British India or whether exemption can be granted in respect of such articles under the proviso (d) to Section 64 of the Mysore City Municipalities Act, proviso (d) to Section 61 of the Mysore Town Municipalities Act and Section 65 of the Minor Municipalities Act of 1933. In the latter case, three Notifications will have to be separately issued exempting such articles from the levy of taxes, especially octroi in the Municipalities. This exemption will be subject to the condition that these articles should be marked clearly either on cases of bales and or persons conveyance of stores as belonging to the said organisation and will be required to produce to Indian Red Cross and St Jhon Ambulance Association Vouchers for inspection by duly authorised officers of local authorities in the State

17) For orders with reference to paras 6 to 10 of the note from Law dept dt 19 3 45 — 7488 — 20/3/45

18) put up draft Notification under the Municipalities Acts immediately

Cus 20-3-45

S/S pt from W 21/3/45

GOVT LAW DEPT 21 MAR 1945

19) Three dft notifications are put up according for appl

Law dept dt 20/3/45

- Exemption from payment of local taxes on goods belonging or intended for the American Red Cross Society may be granted as requested by the Resident by cabled notification as per design. May be approved

Mr Rice L-S-G
Mr R-Rees
D'Souza

27-3-45
from the
21-3-45

M 24/3

Mee
24/-3/45-
Cus
26-3-45
issue above
Feb 3 usq

OFFICE OF THE MINISTER
FOR L S G & P H
Date 21 3 45
No 7273

OFFICE OF THE MINISTER
[illegible]
21 MAR 1945
No 3657

To,
the comptroller Reg.
L 9691, L 9701 and L 9706 & 27/3/45
publishes the notifications exempting
the payment of taxation on the
Land goods
L 9692-700, L 9702-5 and L 9707-
& 27/3/45
20 copies to the Dcs & Districts
the Sol Customs Collr
the PWD Supt Sol Depns.

WD 0726—GPB—25 000—15 9 44

Exemption Taxation on Red Cross

Continuation Sheet 5400 File No / Current No of Stores Page

submitted with a draft letter
to the Residency forwarding the copies of
the notifications
No 2-8/B - The notifications granting
exemption in favour of the Red Cross
& St John Ambulance Association articles
imported into the limits of Aden have
issued
A draft letter for copies thereof
for the residency is prepare

Lawsey for
28/3/45

748
28/3/45

Cus
26 3-45

Issue
for
28/3/45

TYPING
28 MAR 1945
GEN S

To,
The Residency.
Bol 2186 of 31-3-45 -
4 - 9, Two copies of notifications

Press Bus
Mar 9/4

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Mar
26/4

No RF.98-43/Pol

From The Secretary to the Hon'ble the Resident in Mysore

To The Chief Secretary to the Government of His Highness the Maharaja of Mysore, Bangalore

Dated Bangalore, the 26 Decr 1944

Sir, EXEMPTION OF RED CROSS STORES FROM TAXATION

I am directed to say that it has come to notice that Red Cross Stores, which are being used for humanitarian and charitable purposes, are being subjected to octroi and other taxes levied by local authorities The Red Cross and St John War organisation supplements the activities of General Headquarters in providing amenities for troops, prisoners of war, etc and assists the medical authorities in the treatment and rehabilitation of wounded persons It is an entirely voluntary organization financed by voluntary subscriptions and in recognition of the very important services being rendered by this organization the Central Government have extended to it facilities and concessions The levy of octroi, terminal taxes, vend fees, etc hampers its activities and means that voluntary subscriptions are used to subsidize local authorities In consideration, therefore of the activities and aims of the organisation, it is felt that Red Cross stores should be totally exempt from local taxation of any kind

2 I am to request that, if you see no objection, the Government of Mysor

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GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No Dft C 1548

Dated Bangalore, 19 January 1945

FROM C. NARAYANASWAMY NAIDU, Esqr, B A, B L,

Secretary to the Government of
His Highness the Maharaja of Mysore,
Law Department

To

The Secretary to the Hon'ble the Resident in Mysore,
BANGALORE

SUBJECT -- Exemption of Red Cross Stores from taxation

S i r,

With reference to your letter No R F 98-43/Pol dated 26th December 1944 on the above subject, I am directed to state that it is gathered from your letter that the Stores in question are not directly imported by the organisation butbare purchased locally from the firms dealing in them It may, therefore be kindly stated whether there are any firms specially authorised or ~~licenced~~ by the Red Cross Organisation to deal only in such stores, and if so, a list showing the names of such firms and the kinds of articles

P t o.

12/

and stores in which they are dealing and in respect of which such exemption may be given, may be sent.

2 ~~Further, this Government consider it desirable to grant this concession subject to the condition that, at~~ at the time of import, such goods should bear either the seal or a lable to the effect that the stores are intended for the bonafide use of the Red Cross Organisation, so that the exemption may not be abused or mis-used The opinion of the said organisation in regard to the imposition of this ~~cercession~~ condition may also be kindly obtained and furnished

3 It may also be kindly stated whether any exemption in respect of such stores has been granted in the Civil & Military Station, Bangalore, and ~~in the Municipalities of neighbouring Madras and Bombay Presidencies.~~

I have the honour to be,
S i r,
Your most obedient servant,

SECRETARY TO GOVERNMENT,
Law Department

Cpg

Pol 1548 dt 19 Dec 1945

Pol 110-44-33

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

To,

The Secretary to the
Hon the Resident in Mysore
Bangalore

Subject – Exemption of Red cross stores from local taxation

Sir,

With reference to your letter no R 798-43/Pol & 26-12-44 on the above subject, I am directed to state that it is gathered from your letter that the stores in question are not directly imported by the organisation but are purchased locally from the firms dealing in them. It may, therefore, be kindly stated whether there are any firms specially authorised or licensed by the Red cross organi

WD 0524– GPB—7 500—16 2 37

to deal only in such stores, and if so, a list showing the names of such firms and the kinds of articles and stores in which they are dealing ~~with~~ and in respect of which such exemption may be given may be sent

Further, this govt consider it desirable to grant this concession subject to the condition that, at the time of import, such goods should bear either the seal or a label to the effect that the stores are intended for the bonafide use of the Red cross organisation, so that the exemption may not be abused or misused The opinion of the said organisation in regard to the imposition of this concession may also be kindly obtained and furnished

It may also be kindly stated whether any exemption in respect of such stores has been granted in the Cd St stations, Bangalore, & in the municipalities of the neighbouring Madras & Bombay presidencies

I have &c
Sd/- [illegible]
Secy Law

for

No.R.F 98(1)-43/Pol

From The Secretary to the Hon'ble the Resident in Mysore.

To The Secretary to the Government of His Highness the Maharaja of Mysore, Law Department.

Bangalore, 13th March 1945.

Exemption of Red Cross Stores from taxation.

Sir,

I am directed to refer to your letter No.Pol 1548/ L S G, dated the 19th January 1945.

2 All goods belonging to or intended for the Indian Red Cross Society and the St John Ambulance Association are exempt from local taxation in British India. A copy of Ordinance No.V of 1945 promulgated in this connection is enclosed for information. The Hon'ble the Resident would be grateful if the Government of Mysore would kindly agree to grant similar exemption in respect of such goods passing through the Mysore State.

3 Goods belonging to the Red Cross Society and the St John Ambulance Association, which cover a variety of articles, are clearly marked as such on cases or bales, and,

and persons conveying such stores will be required to produce Indian Red Cross and St. John Ambulance Association vouchers for inspection by duly authorised officers of local authorities in the State.

4 I am to add that Red Cross Stores have been exempted from octroi in the Civil and Military Station, Bangalore.

I have the honour to be,

Your most obedient servant,

SECRETARY TO THE RESIDENT

Tcn

17

ORDINANCE NO V OF 1945

AN

ORDINANCE

to provide for the exemption of certain goods from payment of taxes imposed by local authorities

WHEREAS an emergency has arisen which makes it necessary to provide for the exemption of the goods hereinafter referred to from payment of taxes imposed by local authorities,

Now, therefore, in exercise of the powers conferred by section 72 of the Government of India Act, as set out in the Ninth Schedule to the Government of India Act, 1935 (26 Geo.5, c 2), the Governor General is pleased to make and promulgate the following Ordinance -

1. Short title, extent and commencement -(1) This Ordinance may be called the Canteen Stores (Exemption from Local Taxation) Ordinance, 1945.

(2) It extends to the whole of British India.

(3) It shall come into force at once

2 Exemption of certain goods from local taxation.- Notwithstanding anything contained in any enactment for the time being in force no tax, duty, cess, toll, due or other impost however named imposed by a Municipal Committee, Cantonment Board, or any other local authority whatever shall be payable in respect of any goods, including alcoholic liquors for human consumption and tobacco, which-

14

(a) are the property of, or consigned or under transport for ultimate delivery to, the Canteen Stores Department, the Indian Red Cross Society or the St John Ambulance Association, or

(b) have been issued from the Canteen Stores Department for sale to members of the Armed Forces, to contractors authorised to purchase stores from that Department for such sale.

Wavell,
Viceroy and Governor General

G H Spence,
Secretary to the Govt. of India

2

Tcn

III.

Draft.

L-9701-Rev 15 copies
ML 110-44-56 16
Notification 27/5/44

G R S App F G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

In exercise of the powers vested in them under section 64 (d) of the Mysore Salt Sales Act, 1933, the Govt of H H The Maharaja of Mysore are pleased to direct that the stores imported into the limits of the Civil Military Station by the Red Cross Organisation and the St John Ambulance Association be exempted from the payment of local taxation

The articles in respect of which the exemption is granted should be marked clearly either on bales or cases in which they are contained as belonging to the said organisations

WD 03603—GPB—15 000—8-7 35

and for persons conveying such stores shall produce vouchers of the Indian Red Cross and the St John Ambulance organisations for inspection by duly authorised officers of the Allies concerned

BO

cus
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for Secy Law

To,

The Commissioner, Mysore for publication in the
III-1 of the Gazette and supply of 250 copies to the
Secretariat & 10 copies to the Chief Secy of
Mysore each

Memo No L-9702-5. 27/3/15

Copy of the above is forwarded w/c to
1) the Resident Commissioner, through the President
2) the Postal Chief Engineer.
3) the DCs of Mysore & Bangalore etc for
information & necessary action BO

for
Secretary

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L-9701
III-110-44-5-5 — General and Revenue Secretariat,
Dated Bangalore, 27th March 1945

NOTIFICATION

In exercise of the powers vested in them under the proviso(d) to section 64 (1) of the Mysore City Municipalities Act, 1933, the Government of His Highness the Maharaja of Mysore are pleased to direct that the stores imported into the limits of the Bangalore and Mysore City Municipalities by the Red Cross Organisation and the St. John Ambulance Association be exempted from the payment of local taxation.

The articles in respect of which the exemption is granted should be marked ~~carry~~ clearly either on bales or cases in which they are contained as belonging to the said organisations and persons conveying such stores shall produce vouchers of the Indian Red Cross and St. John Ambulance Organisations for inspection by duly authorised officers of the Municipalities concerned.

By Order,

(Sd) C Narayanaswamy Naidu
Secretary to Government,
Law Department.

To

The Compiler, Mysore Gazette for publication in Part III-1 of the Gazette and supply of 50 copies to the Secretariat and 10 copies to the City Municipalities of Bangalore and Mysore each.

Memo No.

Copy of the above is forwarded with compliments to, the

By Order,

Secretary to Government,
Law Department.

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GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

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~~Bks 3 c~~
2-0 sheets

Notification

L-9691- M 10-44-55
27/3/45

In exercise of the powers vested in them under the proviso(d) to Section 61 of the Mysore Town Mllties Act, 1933, the prot of H H the ~~Mysore~~ Maharaja of Mysore are pleased to direct that the stores imported into the limits of the Town Mllties in the ~~Mysore~~ State by the Red cross organisation and the St John Ambulance Association be exempted from the payment of local taxation

The articles in respect of which the exemption is granted shall be marked clearly on bales or cases

V-9

in which they are conveyed, as
belonging to the said organisations
and persons conveying such stores
shall produce vouchers of the Indian
Red cross and the St John Ambulance
organisations for inspection by duly
authorised officers of the Allies
concerned

BO.

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21-3 45

for Secy Law

To, the Compiler, Ng - for publication in part
III-1 of the gazette of India supply of 25 copies
to the Secretariat and 15 copies to the
Deputy Commissioners of Districts

News - L-9692-700 27/3/45

Copy of the above is forwarded w/c to
the Dc's of districts for information & necessary
action

BO
for
Secretary

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

No L-9691
MM-110-44-55

General and Revenue Secretariat,
Dated Bangalore, 27th March 1945.

NOTIFICATION

In exercise of the powers vested in them under the proviso (d) to Section 61 of the Mysore Town Municipalities Act, 1933, the Government of His Highness the Maharaja of Mysore are pleased to direct that the stores imported into the limits of the Town Municipalities in the State by the Red Cross Organisation and the St.John Ambulance Association be exempted from the payment of local taxation

The articles in respect of which the exemption is granted should be marked clearly on bales or cases in which they are contained as belonging to the said organisations and persons conveying such stores should produce vouchers of the ~~xxxxxx~~ Indian Red Cross and the St John Ambulance organisations for inspection by duly authorised officers of the Municipalities concerned.

By Order,

Secretary to Government,
Law Department

To

The Compiler, Mysore Gazette, for publication in part III-1 of the Gazette and supply of 25 copies to the Secretariat and 15 copies to the Deputy Commissioners of Districts

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GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

L-9706 20 copies

M 10-44-57

Notification 2/3/41

In exercise of the powers vested in them under section 65 of the Nyasa Munitions Act, 1933, the Govt of H H the Maharaja of Nyasa are pleased to direct that the stores imported into the limits of the Municipalities in the ~~Nyasa~~ State ~~be~~ by the Red Cross organisation and the St John Ambulance Association be exempted from the payment of local taxation

The articles in respect of which the exemption is granted should be marked clearly on bales or

WD 0565—GPB—22 500—8 11 38

cases in which they are contained, as belonging to the said organisations and persons conveying such stores shall produce vouchers of the Indian Red Cross and the St John Ambulance organisations for inspection by duly authorised agents of the Allies concerned

BO
Tues
From Secy/Law 27/3/45

To,

The Compiler, Rly. for publication in Part III of the gazette & supply of 25 copies to the secretariat and 15 copies to the Dc's of Districts

News L-9707 — 15 27/3/45

copy of the above is forwarded w/c to the Dc's of Districts for information & necessary action

BO
From
Secy/Law

2)

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L-9706
MU-110-44-57

Dated Bangalore 27th March 19 45.

NOTIFICATION

In exercise of the powers vested in them under Section 65 of the Mysore Municipalities Act, 1933, the Government of His Highness the Maharaja of Mysore are pleased to direct that the stores imported into the limits of the minor municipalities in the State by the Red Cross Organisation and the St. John Ambulance Association be exempted from the payment of local taxation.

The articles in respect of which the exemption is granted should be marked clearly on bales or cases in which they are contained as belonging to the said organisations and persons conveying such stores should produce vouchers of the Indian Red Cross and the St. John Ambulance organisations for inspection by duly authorised agents of the municipalities concerned.

By Order,

Secretary to Government,
Law Department.

To

The Compiler, Mysore Gazette, for publication in Part III-I of the Gazette and supply of 25 copies to the secretariat and 15 copies to the Deputy Commissioners of Districts.

Aga/10.

LAW SECRETARIAT

Dated 27th March 1945

No. L. 9691—11 110 44 55. In exercise of the powers vested in them under the proviso (d) to Section 61 of the Mysore Town Municipalities Act 1933 the Government of His Highness the Maharaja of Mysore are pleased to direct that the stores imported into the limits of the Town Municipalities in the State by the Red Cross Organisation and the St. John Ambulance Association be exempted from the payment of local taxation.

The articles in respect of which the exemption is granted should be marked clearly on bales or cases in which they are contained as belonging to the said organisations and persons conveying such stores should produce vouchers of the Indian Red Cross and the St. John Ambulance Organisations for inspection by duly authorised officers of the Municipalities concerned.

7795 C. NARAYANASWAMY NAIDU, *Law Secy.*

LAW SECRETARIAT 27

Dated 27th March 1945

No L 9701—Ml 110 44 56 In exercise of the powers vested in them under the proviso (d) to Section 64 of the Mysore City Municipalities Act 1933 the Government of His Highness the Maharaja of Mysore are pleased to direct that the stores imported into the limits of Bangalore and Mysore City Municipalities by the Red Cross Organisation and the St John Ambulance Association be exempted from the payment of local taxation

The articles in respect of which the exemption is granted should be marked clearly either on bales or cases in which they are contained as belonging to the said organisations and persons conveying such stores shall produce vouchers of the Indian Red Cross and St John Ambulance Organisations for inspection by duly authorised officers of the Municipalities concerned

7796 C NARAYANASWAMY NAIDU *Law Secy*

LAW SECRETARIAT

Dated 27th March 1945

No L 9706—Ml 110 44 57 In exercise of the powers vested in them under Section 65 of the Mysore Minor Municipalities Act 1933 the Government of His Highness the Maharaja of Mysore are pleased to direct that the stores imported into the limits of the Minor Municipalities in the State by the Red Cross Organisation and the St John Ambulance Association be exempted from the payment of local taxation

The articles in respect of which the exemption is granted should be marked clearly on bales or cases in which they are contained as belonging to the said organisations and persons conveying such s ores should produce vouchers of the Indian Red Cross and the S John Ambulance Organisation for inspection by duly authorised agents of the Municipalities concerned

7797 C NARAYANASWAMY NAIDU *Law Secy*

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the
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organisation and the St John Ambulance
Association into the limits of the
Nyasa State

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